

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Robert J. Lemons

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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	:
<b>In re</b>	:
	:
<b>LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,</b>	:
	:
<b>Debtors.</b>	:
	:
	:
-----X	

**NOTICE OF WITHDRAWAL OF DEBTORS'  
ONE HUNDRED SEVENTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF  
CLAIM AS EQUITY INTERESTS) AS TO CERTAIN CLAIMANTS**

**PLEASE TAKE NOTICE** that Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, "Debtors") are withdrawing without prejudice their One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interest) [ECF No. 19392] solely with respect to the claims listed on Exhibit A annexed hereto. The Debtors reserve their rights to object to the claims listed on Exhibit A on any grounds in the future.

Dated: December 9, 2011  
New York, New York

/s/ Robert J. Lemons

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**Exhibit A**

**Claims For Which Objection Is Withdrawn Without Prejudice:**

<b><u>Claimant Name</u></b>	<b><u>Claim Number</u></b>
John W. Calhoun	19255
Janice Fortune	15557